

San Diego Regional
Enterprise Zone
VOUCHERING
HANDBOOK

May 2008

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SECTION I

ENTERPRISE ZONE OVERVIEW

WHAT IS AN ENTERPRISE ZONE?

California Enterprise Zones were established to stimulate economic development in certain economically distressed areas of the State. On November 20, 2006 ,the California Department of Housing and Community Development designated the San Diego Regional Enterprise Zone. The SDR Enterprise Zone encompasses an area of approximately 34,720 acres and includes significant portions of the cities of Chula Vista, National City and San Diego.

ENTERPRISE ZONE BENEFITS

The State offers several tax credits, deductions and incentives that reduce the cost of hiring new employees and investing in equipment in an Enterprise Zone. These credits, deductions and incentives apply during the fifteen year life of our Enterprise Zone– from October, 2006 until October, 2022. In addition to tax credits, the SDREZ provides many local incentives to assist business and job seekers in targeted employment areas.

CREDITS, DEDUCTIONS AND INCENTIVES

State Tax Credits

- Hiring Tax Credit
- Sales or Use Tax Credit
- Business Expense Deduction
- 15 Year Net Operating Loss
- Deduction for Lenders

Local Incentives

- Business Assistance
- Job Placement Assistance
- Eligibility Screening
- Fast Track Permitting

ELIGIBILITY

If you operate a business in an Enterprise Zone (EZ), you are eligible to take advantage of the State's tax incentives. You can check the address on our website at www.sandiego.gov to confirm that the business is located within the EZ. To claim the tax credits, file the appropriate forms at tax time – pre-qualifying is not required. The Hiring Tax Credit is the only credit that requires a signed voucher by the EZ Vouchering Agent.

HOW MUCH CAN YOU SAVE?

Your tax savings will vary depending on your capital expenditures and labor costs, but to give you some idea, let's look at one hypothetical company. In year one, ABC Corporation purchased \$50,000 of machinery with a sales tax of 8% and hired 1 eligible employee after the EZ was designated. This employee was hired on January 1 and worked 2,080 hours during the year at a wage rate of \$12.00/hour (150% of the State Minimum Wage). The employee stayed with the company for five years:

Savings for ABC Corporation (with 1 new eligible employee @ \$12.00/hour and \$50,000 in equipment)

Year	Sales & Use Tax Credit	Hiring Tax Credit	Total Tax Credits
1	\$4,000	\$12,480	\$16,480
2	0	\$ 9,984	\$9,984
3	0	\$ 7,448	\$ 7,448
4	0	\$ 4,992	\$4,992
5	0	\$ 2,496	\$ 2,496

Total tax credits, years 1 through 5

\$41,380

HOW TO RECEIVE BENEFITS

With the exception of the Hiring Tax Credit, most of the enterprise zone tax credits require no work on your part until tax time. However, good record keeping throughout the year will help. Just obtain the appropriate forms from the Franchise Tax Board (www.ftb.ca.gov) and attach them to your income tax return, or make sure your tax preparer is aware that you are operating in an enterprise zone. To receive the Hiring Tax Credit, you will need to follow the vouchering process.

There are a few other times that you might want to review the www.ftb.ca.gov/ website for additional information and regulations to ensure that you maximize your savings:

- If you are making a major purchase of equipment or machinery, read about the Sales or Use Tax Credit and the Business Expense Deduction.
- If you are seeking financing, read about the Lenders' Net Interest Deduction.
- If you are experiencing a business loss, read about the 15 year~NOL Carryover

SECTION II

STATE TAX CREDITS

HIRING TAX CREDIT

Description

If you hire new employees or you are planning an expansion, this tax credit can save you thousands of dollars over the course of five years. By hiring “qualified” employees, you can claim up to 50% of your employee’s wages in the first year of employment. The credit percentage decreases by 10% annually, phasing out after five years.

Provisions

“Qualified employees” must perform at least 50% of their work within the EZ boundaries, and meet specified criteria at the time of hire, such as one of the following:

- Receive subsidized employment, training or services under WIA; or
- Be registered under CalWORKS; or
- Be certified under the Work Opportunity Tax Credit (WOTC); or
- Be a resident of a Targeted Employment Area.

(For a complete list of eligibility criteria, see “Which Employees Qualify?” on pages 16–17).

The credit applies to new hires and replacements due to turnover. It is based on the lesser of the following:

- The actual hourly rate paid to the employee; or
- 150% of the California minimum wage.

Your employee’s hourly wage can exceed the cap, but the tax credit you receive for that employee will be capped at 150% of minimum wage. Minimum wage rate is \$8.00 and caps at \$12.00 per hour (150% minimum wage). While you cannot receive credit for more than the tax on your business’ income in any one year, you can carry over any unused credit into future years until the credit amount is exhausted.

For each qualified employee, determine the number of hours worked and the hourly wage. If the wage is above the cap amount (\$10.12 per hour) use the cap. If it is below, use the actual wage. Multiply the qualifying wage by the number of hours worked per year. If you are receiving reimbursement for providing the employee with on-the-job training, deduct that amount. Then multiply the remaining figure by the appropriate percentage for year (e.g., 50%

in the first year, 40% in the second year, 30% in the third year, 20% in the fourth year and 10% in the fifth year of employment).

Example

On January 1, 2006, you hire a qualified employee. This employee works the entire year at your Enterprise Zone business as a full-time employee – 2080 hours. The employee is paid \$10.12 per hour. Your hiring credit would be calculated as follows:

Year	Annual Hours Worked	X	\$10.12 hourly wage	X	Year %	=	Tax Credit
1	2080	X	\$12.00	X	50	=	\$12,480
2	2080	X	\$12.00	X	40	=	\$ 9,984
3	2080	X	\$12.00	X	30	=	\$ 7,488
4	2080	X	\$12.00	X	20	=	\$ 4,992
5	2080	X	\$12.00	X	10	=	\$ 2,496
Total Value of Hiring Credit							\$37,440

SALES OR USE TAX CREDIT

Description

The Sales or Use Tax Credit allows you to reduce your state income tax by the amount of sales tax or use tax paid on the purchase of equipment that is integral to the operation of your business.

Provisions

Individuals, partnerships, Subchapter S corporations, and limited liability companies may claim a credit equal to the sales or use tax paid or incurred on the first \$1 million of qualified machinery purchased. For C corporations, the limit goes up to \$20 million. Some lease options may qualify as well. This is an annual cap.

The definition of qualifying “machinery” may be broader than what businesses and CPAs have come to expect under other tax guidelines. For example, even deep fry equipment used by fast food restaurants may qualify under some circumstances. In general, the equipment must accomplish one of the following:

- Manufacture, process, combine, or otherwise assemble a product;
- Data processing (including phone systems and computers);
- Produce renewable energy resources;
- Control air or water pollution; or
- Be used in production or post-production activities.

To decide if an element qualifies, ask yourself, “Will the machine operate without this piece, and is the machine being used in the process of manufacturing a product?” If you answer, “yes” to both questions, it qualifies; even lubricating oil may be counted if it meets these criteria.

To take the credit, you must use the machinery exclusively within the boundaries of the enterprise zone. Use tax paid on purchases outside of California may qualify only if machinery of a comparable quality and price was not available in California. While you cannot receive credit for more than the tax on your business’ income in any one year, you can carry over any unused credit into future years until the credit amount is exhausted. You may continue to claim a tax credit on replacement parts for eligible machinery throughout the life of the Enterprise Zone (until the year 2022).

Example

During one year, ABC Company spends \$1.5 million to purchase and maintain various pieces of qualifying equipment, paying 8% sales tax. Because the company is a partnership, they can receive a credit on the first \$1 million of the purchase.

Sales Tax Credit for ABC Company (\$1.5 Million Purchase)

Type of Credit	Allowable Purchase	X	Allowable Credit	=	Tax Credit
Sales & Use:	\$1 Million	X	8%	=	\$80,000
Total Credit Possible in One Year					\$80,000

BUSINESS EXPENSE DEDUCTION

Description

This provision can make start-up or expansion less expensive by allowing you to expense the cost of equipment in the first year it is placed in service, rather than depreciating the cost of the property over its useful life. Enterprise Zone businesses may elect to treat 40% of the eligible cost of qualified property as a business expense, rather than a capital expense.

Provisions

Eligible property includes those items that you would expect to depreciate: tangible personal property (excluding buildings) and most equipment and furnishings purchased for exclusive use within the enterprise zone. Office supplies and small non-depreciable items are not eligible for the deduction.

Once the property has been placed into service within the enterprise zone, you must wait a minimum of two years before selling it or removing it from the

zone. You must elect to expense the property during the first year the property was placed in service. If the cost of the item exceeds the maximum expense amount, you may expense up to the cap, then depreciate the remainder in subsequent years.

Example

ABC Company purchases a baking oven that costs \$20,000. They normally would depreciate the oven over a ten-year period using the straight-line method. That is, the company would get a \$2,000 deduction annually for ten years. However, the enterprise zone business expense deduction they can claim is \$8,000 for the first year. In addition, they can claim \$1,333 of depreciation, which is allowed for each subsequent year the oven is in service in the zone.

Example: \$20,000 Baking Oven
$\$20,000 \times 40\% = \$8,000$ (maximum expense deduction first year)
$\$20,000 - \$8,000$ (first year expense deduction) = \$12,000
$\$12,000 / 9$ remaining years (depreciation) = \$1,333 subsequent years
$\$20,000 \times 40\% = \$8,000$ deduction in first year

NET OPERATING LOSS CARRYOVER

Description

While the IRS allows 100 percent of a business' net operating losses (NOL) to be carried over for 20 years, and carried back for two years, California limits most businesses to 100 percent carried over for ten years and no carry back. Businesses located in the Enterprise Zone, however, have the option of taking 100 percent of the NOL over 15 years on their California tax returns. No carry-back is allowed.

Provisions

Net operating losses occur when your business deductions exceed your business income, resulting in a net loss for the company. As your business recovers in succeeding years, you can recover the amount of the loss by deducting it from your state taxes. There are just a couple of limitations:

- The NOL can be carried forward, but not carried back; and
- If you elect the enterprise zone NOL deduction, you are prohibited from carrying over any other type of NOL from the same years.

Example

This simple example shows how a company incurred a loss in year 1 and carried over that loss to year 2.

YEAR 1	
Gross Receipts	\$50,000
Total Expenses	-\$55,000
Net Operating Loss	\$5,000
YEAR 2	
Gross Receipts	\$75,000
Total Expenses	-\$50,000
Net Income	\$25,000
NOL Deduction from year 1	-\$5,000
Taxable Income for year 2	\$20,000

NET INTEREST DEDUCTION

Description

The net interest deduction for lenders was created to encourage loans in areas that might otherwise be avoided. A deduction from income is allowed on the amount of “net interest” earned on loans made to a business located in the enterprise zone. “Net interest” means the full amount of the interest, less any direct expenses incurred in making the loan.

While the deduction is for the lender, not the business, the business benefits indirectly by receiving a loan that might otherwise have been turned down. The business might also receive more favorable interest rates from the lender.

Provisions

Eligible loans may be used for inventory, buildings, equipment, and working capital. The trade or business receiving the loan must be located solely within the enterprise zone, and the funds must be used exclusively for activities in the zone. The deduction is available to noncommercial lenders as well as commercial lenders; however, the lender may not have equity or other ownership interest in the business.

Example

ABC Company obtains a loan from Bank XYZ to acquire a building. The loan is for \$500,000 at 8 percent interest for 30 years. In the year of the purchase, Bank XYZ incurs \$5,000 in expenses related to the loan. The bank can therefore receive a \$35,000 tax deduction on the loan.

Net Interest Deduction for Bank XYZ
$\$500,000 \text{ (loan)} \times 8\% \text{ business (interest rate)} = \$40,000$
$\$40,000 - \$5,000 \text{ (expenses)} = \$35,000 \text{ (net interest)}$

FREQUENTLY ASKED QUESTIONS & ANSWERS

(Reference FTB 3805Z, Enterprise Zone Business Booklet)

I just found out I'm in the Enterprise Zone – Can I apply for credits retroactively?

Yes and no. It depends on the credit. The Business Expense Deduction and Net Operating Loss Carryover must be claimed on the original tax return and cannot be changed. Generally, the 4-year statute of limitations for amending tax returns is applicable.

Can I take enterprise zone tax credits off my federal return?

No. Enterprise zones are California designations and therefore tax credits apply only to California income taxes.

Can I do my own hiring and still take the Hiring Tax Credit?

Yes, you can recruit and hire workers on your own. To assist you in screening a “Qualified Employee”, we have included an Enterprise Zone Pre-Eligibility Application you may use. This tool will assist you and our EZ Vouchering Agent to determine whether your new employee(s) will qualify your business for the credit. Supporting documentation from the qualified employee must be submitted to the EZ Vouchering Agent prior to a Voucher being issued.

What if an employee who qualified for the tax credit leaves my company?

If you terminate an employee during the first 270 days of employment, you must recapture the amount of credit attributable to that employee's wages. However, this rule does not apply if the employee leaves voluntarily, becomes disabled, or is fired for misconduct. It also does not apply if you have a net increase in the number of qualified employees and their hours worked, or if the termination was due to a substantial reduction in your operations.

If my tax credits exceed the tax imposed on my business will I receive a tax refund?

No. Your tax credits cannot be applied toward a tax refund. However, you can claim unused credits for the Hiring Tax Credit and Sales or Use Tax Credit in succeeding years.

Can vouchers be issued retroactively?

Yes. Retroactive vouchering may be limited pursuant to EZ vouchering regulations to be promulgated in late 2006 by the California Housing and Community Development Department. Generally, the enterprise zone will retroactively voucher for those hires made within the general tax law statute of limitations (typically four years from the date the tax return is due). Contact our EZ Vouchering Agent for additional information.

How do I qualify?

All businesses located within the Zone automatically qualify for California Enterprise Zone benefits whether they are sole proprietorships, partnerships or corporations. The

California Housing and Community Development Department has a \$10 filing fee per voucher application review. In addition, there is a \$40 local processing fee per voucher application review for eligibility and vouchering services.

How long do the benefits last?

For fifteen years beginning October 15, 2006 and ending October 15, 2022.

Can a business running in the red still get benefits?

Yes. Using the Net Operating Loss Carry Over, you can deduct this year's losses against future profits.

How do I find qualified job applicants and know who qualifies?

Fax or email your Enterprise Zone Job Orders to the San Diego Regional Enterprise Zone (SDREZ) Office so they may be shared with various partners and employment and training organizations that have EZ qualified job seekers.

Can my employees receive a tax credit?

Yes. Employees who work in a designated EZ may be eligible to claim a tax credit to reduce the amount of their income tax on wages earned in the enterprise zone (Form FTB 3553, Enterprise Zone Employee Credit). This is a one-time credit worth a maximum of \$525. Additionally, EZ employees may qualify for a federal Earned Income Tax Credit (EITC) and for free tax preparation services available at local Volunteer Income Tax Assistance (VITA) sites throughout San Diego County. For more information on EITC, log onto www.irs.gov/individuals/article and for information on VITA sites, log onto www.ftb.ca.gov/individuals/vita/sites.

What items qualify for sales tax credits?

Items that qualify include machinery, equipment and parts used to manufacture process or fabricate products. This includes machinery used to produce renewable energy resources or control air or water pollution.

Who can use the net interest deduction to lenders?

Banks and lending institutions, as well as individuals, can use this benefit, which is good for the fifteen year life of the Zone.

SECTION III

LOCAL INCENTIVES

LOCAL INCENTIVES

Recognizing the important role businesses play in maintaining a vital community, the SDREZ offers additional incentives to businesses located in the Enterprise Zone. The Enterprise Zone Program provides business assistance, job placement assistance, and Hiring Tax Credit eligibility.

Business Assistance

If a business needs financial assistance, business counseling, or technical assistance, EZ program staff link them to the appropriate resource. For information on How to Start a Business, Going into Business in SDREZ, and a schedule of Business Workshops, the EZ encourages all individuals and businesses to visit our web site at: www.sandiego.gov.

Job Placement Assistance

For assistance in filling available job openings, complete the CalJobs SDREZ Job Order Form. All job leads will be shared with the Employment Development Department and various other employment and training partners. The SDREZ Employee Services Coordinator also offers other business services and may be reached at (619)533.5487.

On-site Hiring Tax Credit Eligibility Screening

EZ staff is available to provide eligibility screening at your place of business or at one of the Career Centers. Simply call the office at (619) 533-5487 to schedule an appointment.

Fast Track Permitting

The SDREZ will provide expedited treatment on initial reviews and plan checks of approved development projects based upon approved agreement between the SDREZ and Zone business owner/developer. Contact the EZ Manager prior to project submittal

Local contacts for permit fast track assistance are:

Chula Vista: (619) 409-5888

National City: (619) 336-4293

San Diego: (619) 236-6301

SECTION IV

HIRING TAX CREDIT VOUCHERING

VOUCHERING PROCESS

Vouchering is the process of screening and documenting new hires to determine if the employee qualifies a business for the Hiring Tax Credit.

1. Prior to submitting a Hiring Credit Voucher request, the business or its representative should determine if the individual being submitted for a Voucher is a “qualified employee” under the EZ tax law. See below for list of which employees typically qualify. To help determine eligibility of employees, you must complete the attached Enterprise Zone Hiring Tax Credit **Income Verification Worksheet** (Voucher-WS 10-07) and the Enterprise Zone Hiring Tax Credit **Voucher Application** (Voucher App 10-07).
2. To verify that the individual is a “qualified employee,” the person screening will collect supporting documentation. The supporting documentation is based on the qualifying criteria. Following are a few examples:
 - If Recently Separated Veteran, a copy of the Report of Separation (Form DD-214)
 - If on Public Assistance, a copy of their Food Stamp Card, TANF check stub, etc.
 - The Enterprise Zone will accept a copy of the Employment Eligibility Verification, Form I-9, to verify that an employee is living within a Targeted Employment Area (TEA) at the time of hire.
3. Upon verification that the individual is a “qualified employee,” the business (or representative) must complete and submit:
 - A completed Enterprise Zone Hiring Tax Credit **Income Verification Worksheet** and **Voucher Application** (Voucher App 10-07) including the business name, address, phone number and Federal Employer Identification Number (FEIN), in addition to the employee’s date of hire, job title and hourly wage. If the **Income Verification Worksheet** and **Voucher Application** are not complete, the voucher cannot be issued;
 - Appropriate documentation for verification of eligibility; and
 - Name of representative (consultant), address, and phone number, if applicable.
4. Upon receipt, the Enterprise Zone Vouchering Agent will review the **Income Verification Worksheet** and Hiring Credit **Voucher Application** request, including

documents listed above. The Enterprise Zone will use the State of California Housing and Community Development Guidelines for Vouchering.

5. The Enterprise Zone Vouchering Agent will issue a Hiring Credit Voucher only when: determination that the individual is employed, is a candidate for employment, or was employed by the business entity and sufficient documentation for verification of eligibility is submitted, and the \$50 SDREZ Zone Application Fee is paid (checks paid to: San Diego City Treasurer). After approving the Hiring Credit Voucher, EZ staff will record the Voucher in the EZ Voucher data-base then mail it to the business entity or its representative/consultant.
6. If the individual does not meet the eligibility criteria, sufficient documentation is not submitted, or Application fee is not paid, the Enterprise Zone Vouchering Agent will send a denial of voucher letter to the business entity or its representative/consultant.
7. The Hiring Credit Voucher must be retained by the business and shared with your Tax Return Preparer in order to claim the hiring credit.

WHICH EMPLOYEES QUALIFY?

A “qualified employee” for the Hiring Tax Credit is an employee who:

- Performs at least 50% of the work within the boundaries of an enterprise zone;
- Is part-time or full-time; there is no maximum or limit to the number of hours.

It is the sole responsibility of the employer to determine the right to work status of all new hires. In addition, a qualified employee must be currently or six months prior to hire date, one of the following:

1. A person receiving or eligible to receive subsidized employment, training or services funded by Workforce Investment Act (WIA);
2. A person eligible to be a voluntary or mandatory participant in CalWORKs, formerly known as GAIN;
3. A member of a targeted group as defined in the federal Work Opportunity Tax Credit (WOTC);
4. An economically disadvantaged individual 14 years of age or older;
5. A qualified dislocated worker;
6. A disabled individual eligible for, enrolled in, or who completed a state rehabilitation program;
7. A service connected disabled veteran;
8. A veteran of the Vietnam era;
9. A veteran who recently separated from military service (48 months prior to hire date);
10. An ex-offender;

11. A person eligible for or recipient of:

- Federal Supplementary Security Income (SSI) benefits
- Temporary Aid to Needy Families (TANF), formerly known as AFDC
- Food Stamps;

12. A Native American;

13. A resident of a Targeted Employment Area (TEA)

ACCEPTABLE DOCUMENTATION FOR ELIGIBLE CATEGORIES

The following documents are acceptable as proof of eligibility for each of the vouchering categories listed above.

Work Force Investment Act (WIA) program – one of the following items is required:

- Copy of I.D.
- Verification from Center (Make notation on eligibility list)
- Print out from Social Services

Collecting unemployment benefits – one of the following items is required:

- Letter of denial
- Pay stub
- Taxes—Copy of first page of return
- Verification from Employment Development Dept. (EDD)
- Applicant Statement (with specific information)

Receiving Public Assistance (i.e., SSI Food Stamps, TANF or GA assistance) –

One of the following items is required:

- Award Letter—On the date or prior to hire date
- Copy of debit card for Food Stamps
- Verification letter from Social Services
- Benefits print out
- Refugee Cash Assistance
- Statement from Welfare or phone verification

Self-employed – one of the following items is required:

- Bankruptcy document listing both the name of the business and the employee.
- A Business license or permit listing the employee's name.
- Certified copy of articles of incorporation for the business listing the employee as an owner, officer, or principal.
- Prior years income or sales tax return.

Displaced Homemaker – one of the following items is required:

- Applicant statement explaining shift from “stay-at-home-mom” to new entrant in work force.
- Applicant may only qualify if returning to work after a minimum of five years.
Five year minimum is required to qualify in this section.

Disadvantaged Youth – Includes: Parents and/or pregnant and under the age of, runaway youth (14-17), foster child, member of a family receiving TANF/GA, and youth with additional employment and educational barriers – one of the following items is required:

- Applicant statement explaining circumstances
- Proof of age, birth certificate, or other legal document
- Verification of participation in a youth program
- Work permit

Eligible or enrolled in the CAL WORKS Program – one of the following items is required:

- Certificate of enrollment
- Verifying of enrollment from local Career Center
- A document issued by the local CalWorks office
- Personal verification with Career Center

Targeted Employment Area (TEA) Resident – one of the following items is required:

- Copy of I-9 signed and dated within 7 days of hire
- W-4 dated within 7 days of hire
- CA ID
- Landlord statement
- Utility bill

Member of a federally recognized Indian Tribe – one of the following items is required:

- Native American tribal record document
- Certified degree of Indian Blood (CDIB) card

Veteran: Service-connected disabled Campaign Vet, or recently separated from Military – one of the following items is required:

- Proof of “Honorable Discharge” (*located on DD-214 Form, page #4, box # 30*)
- Discharge Certificate (*from Veterans Affairs*)
- Phone verification by State Veterans Agency

MUST HAVE HONRABLE DISCHARGE STATUS, ANYTHING ELSE IS UNACCEPTABLE

Dislocated Worker: Unemployment due to Plant closure or massive layoff – one of the following items is required:

PLEASE NOTE:

“Massive layoff” means 300+ employees were laid off

“Dislocated worker” is an individual laid-off from a job and cannot find the same or similar type of work

- Letter of termination

- Last paycheck listed “termination” or “final paycheck”
- Applicant statement with news clip of plant closure
- Personally verify information in statement with local EDD office

WOTC (or WTW) Work Opportunity Tax Credit– one of the following items is required:

- Certification from State
- Copy of WOTC Certification may be used in place of voucher

State Approved VOC Rehab – one of the following items is required:

- Letter certifying applicant was approved for VOC Rehab
- Verification from agency
- Voc Rehab letter
- Physician’s statement

Ex-offender – one of the following items is required:

- Court document
- Probation/Parole officer business card
- Offender release I.D.
- Halfway Home list of residents
- Letter of parole
- Employment application clearly stating that the employee was convicted of a felony prior to hire

SECTION V
BUSINESS RESOURCES

San Diego Regional Enterprise Zone

Enterprise Zone Program

City of San Diego (Lead Agency) (619) 236-6301

City of Chula Vista (619) 409-5888

City of National City (619) 336-4293

Career Services Center

(619) 628-0300

Website: www.sandiego.gov

Other Resources and Services

Employment Development Department

www.edd.ca.gov

www.caljobs.ca.gov

San Diego Workforce Partnership

www.sandiegowork.com

Career Centers:

South Metro Career Center (619) 266-4290

* Serving the areas surrounding south of I-805 and I-94

San Diego Metro Career Center (619) 516-2226

* Serving the areas surrounding north of I-805 and I-94

South County Career Center (619) 628-0321

* Serving the cities of Chula Vista, National City,
and South San Diego (San Ysidro and Otay Mesa)

East County Career Center (619) 590-3900

* Serving the eastern portions of San Diego and National City

One of the branches of the Employment Development Department (EDD) is California's Job Service, which is one of the world's largest public labor exchange operations. It serves the

state's 850,000 employers and about one million job seekers, who register for services each year. In addition to job placement, EDD's Job Service offers other services to job seekers: Job Search Workshops and referrals to training and social service agencies. EDD also provides special assistance to unemployment insurance clients, persons with disabilities, youth, welfare recipients and migrant seasonal farm workers. The services that EDD provides to employers include: coordination of employer advisory councils and job fairs, current labor information, and focused recruitment for employers doing massive hiring, or needing a large number of specialized workers in a hurry.

Employment Training Panel

1100 J Street, 4th Floor
Sacramento, CA 95814
TEL: (916) 327-5262
FAX: (916) 327-5280
www.etp.ca.gov

Employment Training Panel (ETP) is a state program that pays employers for the cost of training workers, allocating up to \$80 million in job training funds annually. ETP funds three types of training: Retraining for individuals who are employed by companies who are facing out-of-state competition, New Hire Training for unemployment insurance recipients or recent "exhaustees", and Special Employment Training (SET) for employees of companies that do not face out-of-state competition. Business owners who employ between one and nine employees can receive training in subjects related to business management through the Small Business Management Training program. Employers must contract with ETP before the training begins.

Federal Work Opportunity and Welfare-to-Work Tax Credits

www.edd.cahwnet.gov/wotcind.htm

The EDD is the Work Opportunity and Welfare-to-Work Tax Credit certifying agency for California employers. Forms and information are available by accessing the above WOTC Internet web site.

Franchise Tax Board

www.ftb.ca.gov

Access Enterprise Zone tax forms online. Publications may also be ordered by calling (800) 852-5711.

<http://www.ftb.ca.gov/forms/misc/1158.pdf>



CalJOBSSM / SDREZ F A X

Office USE: _____

Phone (619) 533.5487 Fax (619) 533.5250 email Tavina@sandiego.gov

CA Employer Tax ID# _____ Federal Employer Tax ID# _____

Company name: _____

If a subsidiary (DBA), parent Co. is: _____

Address: _____

City _____ Zip code _____ Are you a federal contractor? _____

E-mail address: _____ WEB address: _____

Contact Name _____ Phone #/ _____

Job site (city): _____ Zip _____ Fax # _____

Vacancy Title: _____ # of Openings: _____

Experience Required: _____ Yrs / Mo Start Date: _____

Min. Wage: ____ / ____ Max. Wage: ____ / ____ # of Hrs/Wk: _____

Permanent OR if temp: # days duration _____ Shift: ☐ Day ☐ Evening ☐ Graveyard

Typing (wpm) _____ CDL needed: _____ Class: ☐ A (semi-trailer) ☐ B (bus) ☐ C (auto)

Education Level: _____ Endorsements: _____

How to apply: Please X all that apply	<input type="checkbox"/> apply in person	<input type="checkbox"/> applicant call for appt	<input type="checkbox"/> fax résumé	<input type="checkbox"/> mail résumé
	<input type="checkbox"/> e-mail résumé: _____			
	<input type="checkbox"/> online at company's WEB site: _____		<input type="checkbox"/> http:// _____	
	<input type="checkbox"/> YES, I want CalJOBS online notification of résumés matching this listing			

Job Duties: *(Please attach additional sheets if more space is needed.)*

Job related skills: *(knowledge and abilities, education, training, tools and licenses required)*

Special Information: *(medical/pension plan, unusual working conditions, other relevant info.)*